

**Bina Nusantara University**

---

Faculty of Economics and Communication

Department Accounting and Finance

Thesis of Bachelor Degree in Accounting

Even Semester 2014/2015

**ANALYSIS OF THE EFFECTS ON THE IMPLEMENTATION OF PSAK 24  
(REVISED 2013) TO FINANCIAL STATEMENTS OF RETAIL COMPANIES  
LISTED IN INDONESIA STOCK EXCHANGE**

**Helsya Anggita Dewi 1501192363**

**ABSTRACT**

Revision of PSAK 24: Accounting for Employee Benefits has been issued in 2013, in line with IAS 19 (Revised 2011). Amendments in the standards result in a significant effect to financial statements due to a large amount of Employee Benefits that the employers usually have. The purpose of this research is to analyze the effects on the implementation of PSAK 24 (Revised 2013) to Financial Statements. Using qualitative research methods and secondary data as data samples, the author analyzes 20 retail companies listed in Indonesia Stock Exchange by focusing on recognition, measurement, and presentation and disclosure aspects. The author found that the new requirement in which the employers are no longer permitted to amortize Actuarial Gains and Losses has the most significant effect to financial statements, particularly in Other Comprehensive Income. In the other side, this amendment enables financial users to know the actual economic benefit of Net Employee Benefits Assets (Liabilities) presented in Statement of Financial Position.

**Keywords:** PSAK 24 (Revised 2013), Employee Benefits, Effects on Implementation, Financial Statement Analysis, Retail Industry